

Latvian company awards stock options to subsidiary's employees: tax implications 3/26/22

With employee stock options becoming increasingly popular, Latvian companies too are offering this incentive not only to their own employees but to those of their subsidiaries. This article explores the corporate income tax (CIT), personal income tax (PIT) and national social insurance (NSI) implications of a Latvian company awarding stock options to its own and subsidiary employees.

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